

13.02.2024
PB
Sl. No.128.

WPA 758 of 2024

Nemai Chandra Sarkar
Vs
Superintendent, Kolkata North,
Barasat Division, Range-IV & Ors.

Mr. S. S. Sengupta,
Mr./Ms. Samiddha Sankar Sengupta,
Ms. Bidisha Chakraborty.
... For the Petitioner.
Mr. K. K. Maiti.
.....for the respondent.
Mr. Debasish Chaudhuri,
Mr. Sovan Mukherjee.
.....for the UOI.

Heard learned advocates appearing for the parties.

The affidavit of service filed in Court today be kept with the record. In spite of service, none appears for the respondent CGST authority concerned.

Mr. Maiti who generally represents the department is engaged by this Court to represent the CGST authority concerned.

The main issue involved in this writ petition arises out of the impugned order of cancellation of petitioner's registration for delay in filing the return in question. Petitioner submits that though belatedly, he has filed the return in question and has also paid the revenue due and there is no due against the petitioner.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 758 of 2024 is disposed of by directing the respondent CGST authority concerned to restore the petitioner's registration and open the portal for a period of 30 days and the respondent authority concerned shall intimate the petitioner if there is any revenue due within 7 working days which shall be paid by the petitioner within 7 days from the date of receipt of such intimation and if it is found that there is no revenue due against the petitioner in that event the portal of the petitioner will remain open in accordance with law.

(Md. Nizamuddin, J.)